

### ABSTRACT OF THE DISCLOSURE

An automated accounting system for an entity, such as an individual or business is provided in which at least one file is established for the entity and a plurality of data inputs are provided to the file. The data inputs include electronically recorded transactions made between the entity and other entities. Access is provided to the file for agents of the entity so that one of the agents can perform one or more activities related to the data inputs such as entering, deleting, reviewing, adjusting and processing.

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